

# STATE OF NEW YORK

9704--A

## IN ASSEMBLY

February 6, 2020

Introduced by M. of A. PALMESANO -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law, in relation to extending the authorization of the county of Steuben to impose an additional one percent of sales and compensating use taxes

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Clause 26 of subparagraph (i) of the opening paragraph of  
2 section 1210 of the tax law, as amended by section 1 of subpart SS of  
3 part A of chapter 61 of the laws of 2017, is amended to read as follows:

4 (26) the county of Steuben is hereby further authorized and empowered  
5 to adopt and amend local laws, ordinances or resolutions imposing such  
6 taxes at a rate which is one percent additional to the three percent  
7 rate authorized above in this paragraph for such county for the period  
8 beginning December first, nineteen hundred ninety-two and ending Novem-  
9 ber thirtieth, two thousand [~~twenty~~] twenty-three;

10 § 2. Section 1262-h of the tax law, as amended by section 2 of subpart  
11 SS of part A of chapter 61 of the laws of 2017, is amended to read as  
12 follows:

13 § 1262-h. Allocation and distribution of net collections from the  
14 additional one percent rate of sales and compensating use taxes in Steu-  
15 ben county. Notwithstanding any provision of law to the contrary, of the  
16 net collections received by the county of Steuben as a result of the  
17 imposition of the additional one percent rate of tax authorized by  
18 section twelve hundred ten of this article (a) during the period begin-  
19 ning December first, nineteen hundred ninety-three and ending November  
20 thirtieth, nineteen hundred ninety-four, the county of Steuben shall pay  
21 or cause to be paid to the city of Hornell the sum of two hundred thou-  
22 sand dollars, to the city of Corning the sum of three hundred thousand  
23 dollars, and the sum of five hundred thousand dollars to the towns and  
24 villages of the county of Steuben, on the basis of the ratio which the  
25 full valuation of real property in each town or village bears to the  
26 aggregate full valuation of real property in all of the towns and

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[~~-~~] is old law to be omitted.

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1 villages in such area. Of the net collections received by the county of  
2 Steuben as a result of the imposition of said additional one percent  
3 rate of tax authorized by section twelve hundred ten of this article  
4 during the period beginning December first, nineteen hundred ninety-four  
5 and ending November thirtieth, nineteen hundred ninety-five, the county  
6 of Steuben shall pay or cause to be paid to the city of Hornell the sum  
7 of three hundred thousand dollars, to the city of Corning the sum of  
8 four hundred fifty thousand dollars, and the sum of seven hundred fifty  
9 thousand dollars to the towns and villages of the county of Steuben, on  
10 the basis of the ratio which the full valuation of real property in each  
11 town or village bears to the aggregate full valuation of real property  
12 in all of the towns and villages in such area; and (b) during the period  
13 beginning December first, nineteen hundred ninety-five and ending Novem-  
14 ber thirtieth, two thousand seven, the county of Steuben shall annually  
15 pay or cause to be paid to the city of Hornell the sum of five hundred  
16 fifty thousand dollars, to the city of Corning the sum of six hundred  
17 thousand dollars, and the sum of seven hundred fifty thousand dollars to  
18 the towns and villages of the county of Steuben, on the basis of the  
19 ratio which the full valuation of real property in each town or village  
20 bears to the aggregate full valuation of real property in all of the  
21 towns and villages in such area; and during the period beginning Decem-  
22 ber first, two thousand seven and ending November thirtieth, two thou-  
23 sand nine, the county of Steuben shall annually pay or cause to be paid  
24 to the city of Hornell the sum of six hundred ten thousand dollars, to  
25 the city of Corning the sum of six hundred fifty thousand dollars, and  
26 the sum of seven hundred fifty thousand dollars to the towns and  
27 villages of the county of Steuben, on the basis of the ratio which the  
28 full valuation of real property in each town or village bears to the  
29 aggregate full valuation of real property in all of the towns and  
30 villages in such area; and during the period beginning December first,  
31 two thousand nine and ending November thirtieth, two thousand eleven,  
32 the county of Steuben shall annually pay or cause to be paid to the city  
33 of Hornell the sum of seven hundred ten thousand dollars, to the city of  
34 Corning the sum of seven hundred ten thousand dollars, and the sum of  
35 seven hundred fifty thousand dollars to the towns and villages of the  
36 county of Steuben, on the basis of the ratio which the full valuation of  
37 real property in each town or village bears to the aggregate full valu-  
38 ation of real property in all of the towns and villages in such area;  
39 and during the period beginning December first, two thousand eleven and  
40 ending November thirtieth, two thousand thirteen, the county of Steuben  
41 shall annually pay or cause to be paid to the city of Hornell the sum of  
42 seven hundred forty thousand dollars, to the city of Corning the sum of  
43 seven hundred forty thousand dollars, and the sum of seven hundred fifty  
44 thousand dollars to the towns and villages of the county of Steuben, on  
45 the basis of the ratio which the full valuation of real property in each  
46 town or village bears to the aggregate full valuation of real property  
47 in all of the towns and villages in such area; and during the period  
48 beginning December first, two thousand thirteen and ending November  
49 thirtieth, two thousand fifteen, the county of Steuben shall annually  
50 pay or cause to be paid to the city of Hornell the sum of seven hundred  
51 sixty-five thousand dollars, to the city of Corning the sum of seven  
52 hundred sixty-five thousand dollars, and the sum of seven hundred fifty  
53 thousand dollars to the towns and villages of the county of Steuben, on  
54 the basis of the ratio which the full valuation of real property in each  
55 town or village bears to the aggregate full valuation of real property  
56 in all of the towns and villages in such area; and during the period

beginning December first, two thousand fifteen and ending November thirtieth, two thousand seventeen, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred sixty-five thousand dollars, to the city of Corning the sum of seven hundred sixty-five thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand seventeen and ending November thirtieth, two thousand twenty, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of seven hundred eighty thousand dollars, to the city of Corning the sum of seven hundred eighty thousand dollars, and the sum of seven hundred fifty thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area; and during the period beginning December first, two thousand twenty and ending November thirtieth, two thousand twenty-three, the county of Steuben shall annually pay or cause to be paid to the city of Hornell the sum of eight hundred twenty thousand dollars, to the city of Corning the sum of eight hundred twenty thousand dollars, and the sum of seven hundred ninety thousand dollars to the towns and villages of the county of Steuben, on the basis of the ratio which the full valuation of real property in each town or village bears to the aggregate full valuation of real property in all of the towns and villages in such area.

§ 3. This act shall take effect immediately.